

Super member contributions statement

How to complete the *Member contributions statement*.



Only use this member contributions statement (MCS) to report contributions received from 1 July 2007.



For information about how to report electronically, phone us on **13 10 20**.



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We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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WHO SHOULD COMPLETE THIS STATEMENT?

You should complete the *Member contributions statement* (MCS) if you are a super provider or an authorised supplier of member contributions information.

Use the MCS to report any contributions received for members who were either:

- members at the end of the financial year
- members only at some time during the financial year but were paid one or more superannuation benefits during that year, other than rollover benefits.

Use the *Rollover benefits statement* (NAT 70944) to report to another provider any contributions received during the financial year in respect of which a rollover superannuation benefit was paid to a destination provider before the end of that same financial year.

Similarly, report on this MCS contributions received during the year by the provider as part of a rollover superannuation benefit and reported to the provider at question 15 on a *Rollover benefits statement* by the transferor provider.

❗ Contributions must be accounted for on a receipts basis. Contributions made after the end of the financial year can only be reported on the MCS lodged for the next financial year.

❗ Do not lodge an MCS if there are no contributions to report for a member in the financial year. However, note that contributions rolled over from a transferor provider will trigger an obligation to lodge an MCS for the destination provider.

❗ Providers may need to lodge an MCS to report any contributions made for a temporary resident member, even for the financial year in which that member's benefits were paid to us as unclaimed following a super fund receiving a temporary resident notification. For MCS reporting purposes, these payments are not treated as rollovers or transfers to us but as benefit payments to the member.

Amendments

You also use this statement to amend an MCS you have already lodged. You have a legal obligation to correct material errors or omissions within 30 days by lodging an amended MCS. The amended MCS entirely replaces the original MCS. When you prepare an amended MCS, you must be sure to:

- use exactly the same account number (question 29), identifier number (question 30) and financial year (question 10) that you used in the original MCS
- indicate this is an amendment at question 20 (note that if your account and identifier numbers don't match those on the original MCS, completing this question alone will not be sufficient)
- complete all the questions exactly as you completed them in the original, apart from those questions you are amending.

If you have lodged an MCS in error and want that original MCS to be disregarded, prepare an amended MCS for the same account number and identifier number that reports zero amounts at all the contributions questions (sections E and F).

EXAMPLE

Nero Super Fund lodges an MCS with account number '123' reporting employer contributions of \$50,000. (It does not use a client identifier number and always leaves that question blank.) The fund later finds that employer contributions of only \$5,000 were received. It seeks to amend, but does so incorrectly by giving account number '124' reporting employer contributions of \$5,000.

The Tax Office treats both of the MCS lodgments as originals as they have different account numbers. The member concerned is queried by the Tax Office as having exceeded the concessional contributions cap, with employer contributions totalling \$55,000 (\$50,000 contributed to one account and \$5,000 contributed to another account). The member asks Nero Super Fund to correct what it has reported to the Tax Office.

Nero Super Fund now needs to lodge **two** amended MCS forms. The first is to amend the first MCS it lodged, by giving account number 123 and employer contributions of \$5,000. The second is to amend the next MCS it lodged so that it is disregarded, by giving account number 124 and zero employer contributions.

➤ The information you supply in this statement will not update registration information held by us and is used for identification and compliance purposes only. To update name and address details, contact details and preferred correspondence methods, use our 'change of registration details' process. For information about this process, visit www.ato.gov.au

❗ DON'T USE THIS MCS IF YOU ARE:

- reporting for a self-managed super fund (SMSF) for 2007–08 or later financial years. You must use the *Self managed super fund annual return* (NAT 71226)
- reporting for a super provider with 100 or more members, or lodging more than 20 paper forms. You must lodge the information electronically (phone us on **13 10 20** for further details)
- reporting contributions received in the 2006–07 or earlier financial years or amending an MCS previously lodged for those years. You must use the *Superannuation member contributions statement – for reporting contributions received before 1 July 2007* (NAT 2710).

HOW DO I COMPLETE THIS STATEMENT?

SECTION A: SUPPLIER DETAILS

Complete this section to give your details as the person or entity supplying information and completing this statement. You may be:

- a tax agent, accountant, administrator or other authorised person completing this statement on behalf of the provider
- the provider themselves, completing the statement on your own behalf.

Question 1

Tax file number (TFN)

Provide your TFN.

Question 2

Australian business number (ABN)

Provide your ABN.

Question 3

Tax agent number (TAN)

Provide your TAN if you are a tax agent reporting the contributions information on behalf of the provider.

Question 4

Organisation name

Provide the full name of your organisation.

Question 5

Street address

Provide your street address, not a post office box.

Question 6

Postal address

Provide your postal address.

Question 7

Contact person

Provide the details of a person who may be contacted if we have any questions about the information in this statement.

Question 8

Reference

Provide a reference that you will find useful in identifying the statement if we need to contact you about the information on this MCS.

Question 9

Number of member records reported

Provide the number of members reported.



A maximum of 99 members may be reported using this statement.

SECTION B: PROVIDER DETAILS



If you are the provider completing this statement on your own behalf, you do not have to complete all of section B. You only need to complete questions 10 and 11 and report code **A** at question 11.

Who is the 'provider'?

The obligation to report is imposed by the legislation upon a superannuation provider for a particular superannuation plan. The definition of 'provider' in the legislation is therefore:

- for a superannuation fund, the trustee of the fund
- for an approved deposit fund (ADF), the trustee of the fund
- for a retirement savings account (RSA), the RSA provider.

However, as is the convention in other Tax Office forms, the term 'provider' is used in this document to refer to the particular super fund, ADF or RSA that details are being reported for, rather than to the trustee or RSA provider with the obligation to report them.

Some super funds have registered a name with us that includes a reference to the fund's trustee (for example, 'Trustee for XYZ Super Fund'). It is this registered name that should be reported as the name of the provider.



The provider name reported must correspond to the ABN and TFN reported at questions 12 and 13.

Question 10

Financial year

Provide the financial year within which the contributions being reported were made to the provider. Give the year in which the financial year ends.

For example, if information is being lodged in October 2009 for contributions made between 1 July 2008 to 30 June 2009, this field would be **2009**.

! You must complete a separate MCS for each financial year you are reporting.

Question 11

What is the supplier's relationship with the provider?

Complete by placing the applicable code in the box provided.

If you are both the provider and supplier report code **A**, then go to question 20.

The following codes indicate the relationship of the supplier to the provider. If the supplier is the administrator of the provider, report the value below which best describes the administration.

A – The provider itself acting on its own behalf (the provider is self-administered)

C – An accountancy practice

F – A financial planning practice

I – An industry administrator

L – A liquidator or provisional liquidator of this provider

R – A retail administrator

S – A specialist firm, consultancy or life insurance office

T – A tax agent

U – An actuarial administrator

W – A controller or administrator (as defined for the purposes of the corporations law)

X – The trustee of a bankrupt estate or the trustee of a deed under Part IX or Part X of the *Bankruptcy Act 1966*.

! Where the supplier is neither the provider's administrator nor the provider itself, leave this question blank.

Question 12

TFN

Provide the provider's TFN.

Question 13

ABN

Provide the provider's ABN.

Question 14

Name

Provide the provider's full name.

As previously explained, for the purposes of this statement a super provider can be:

- a super fund
- an approved deposit fund
- a retirement savings account provider.

Use the provider's name that you have registered with us. It must correspond to the TFN and ABN you have given for the provider at questions 12 and 13.

Question 15

Previous name

Give the provider's previous name if it has changed since an MCS was last lodged.

➤ This statement will not update registration information held by us. To update name details, use our 'change of registration details' process. For information about this process, visit www.ato.gov.au

Question 16

Street address

Provide the provider's street address, not a post office box.

Question 17

Postal address

Provide the provider's postal address.

Question 18

Address for service of notices

Complete this by writing X in the applicable box. This is where we will send correspondence, such as an outcome of lodgment report.

➤ Visit www.ato.gov.au for additional information on the outcome of lodgment report.

Question 19

Contact person

Provide the name of the contact person representing the provider.

SECTION C: MEMBER DETAILS

Question 20

Is this an amended MCS?

Complete this by writing X in the applicable box.

An amended MCS replaces a statement that was previously reported and accepted by us – see **Amendments** on page 1.

Question 21

Provider's TFN

Provide the provider's TFN.

Question 22

Member's TFN

Provide the member's TFN if the provider holds it.

If a provider does not hold a member's TFN, there are significant consequences for providers and their members. The immediate consequences include:

- having to pay additional income tax on some contributions, such as employer contributions
- not being permitted to accept other contributions, such as personal contributions by, and super co-contributions for, the member.

In addition, providers may be required, by a notice issued by us, to return certain member contributions where the correct TFN has not been quoted by the member.

❗ Numbers that are not valid TFNs and do not meet the TFN algorithm cannot be reported at this question.

➤ For more information, refer to *Tax file numbers and superannuation* (NAT 70641) or go to www.ato.gov.au/super and search for 'superannuation funds and tax file numbers'.

Question 23

Name

Provide the member's full name.

❗ Where the member's legal name is a single name only, include it in the 'family name' section rather than in the 'first given name' field. Leave the other fields blank.

If the member's full first given name is not known, show their first initial.

You may leave the 'other given name' field blank if the member either has no second name or has not given it to the provider. Use an initial in this field only if the member's full second name is unknown.

❗ Where a member has more than two given names, the third and subsequent given names or initials are not to be provided.

Question 24

Has the member's name changed?

Provide the member's full previous name if it has changed since the last statement was completed.

➤ This statement will not update client name details held by us. Clients will find further information and the process to follow to update their name details by visiting www.ato.gov.au

Question 25

Address

Provide the member's residential address.

❗ If a provider holds an address for the member, it must be reported. The address fields may only be left blank when an address, or part of an address, is not known to the provider.

Question 26

Sex

Complete this by writing X in the applicable box.

Question 27

Date of birth

Provide the member's day, month and year of birth, if known. Write 0 in any part of the date of birth which is unknown – for example, where you know the member was born in February 1975, but you do not know on what day, record their date of birth as 00/02/1975.

Question 28

Is the member deceased?

Complete this by writing X in the applicable box.

Provide the date of the member's death, if known.

SECTION D: MEMBER ACCOUNT DETAILS

❗ If the member has more than one account, complete a separate section C, D, E and F for each account.

Question 29

Account number

Provide the number used to identify your member's account.

You must allocate an account number to all members. The account number may be made up of letters, numbers or a combination of both.

❗ When lodging an amended MCS, you must use the same account number and provider client identifier for the member as the one you used on their original MCS.

❗ The provider member account number, together with the provider client identifier, must uniquely identify a member's account with the provider. You cannot recycle account numbers that were previously used for another member.

Question 30

Identifier number

Provide the member identifier used to link member accounts within the organisation. For example, the client identifier may be a customer number which is used to link five different accounts held by one member with the provider.

You can leave this blank if the member's account number is the unique number you identify them with.

Question 31

Does the member's account accept super co-contributions?

Complete this by writing X in the applicable box.

The account may accept super co-contributions if:

- the member is a current member of the fund
- the account is not a pension account or income stream account
- the super provider holds the member's TFN, if the co-contributions are in relation to personal contributions made from 1 July 2007.

Question 32

Date account was opened

Provide the date that contributions began to be paid into, or otherwise attributed or credited to, the member's account with the provider.

If the date the account was opened is unknown, but the provider can determine that the account was opened:

- before 7 May 1997, show this date as 1 January 1900
- on or after 7 May 1997 and before 1 July 2007, show this date as 30 June 2007.

Question 33

Account status

Complete by writing X in the applicable box. This indicates whether contributions can currently be accepted by the member's account with the provider.

The status can be either:

- active – the member's account is active and will accept payments from us
- closed – the member's account, including one in pension phase, is closed and will not accept payments from us.

SECTION E: MEMBER CONTRIBUTION AMOUNTS

❗ Where there is no contribution amount to report at a particular question, write a single zero at that question.

❗ Do not include any amounts received as a result of contributions splitting.

Reporting transferred contributions

The following explains some of the particular obligations that arise when contributions are rolled over or transferred between providers.

❗ When we issue a temporary resident notification asking a provider to pay us the unclaimed benefits it holds for a former temporary resident, the payment is not a 'rollover superannuation benefit'. For MCS purposes, providers must account for these payments as if they were benefit payments made to the member, not as transfers. The provider therefore has an obligation to lodge an MCS for that member for the financial year in which the payment is made if contributions were made for the member in that year.

Transfers in 2008 and subsequent financial years

Transferor providers who roll over or transfer all or part of the contributions received for a member to another provider during that financial year do not report the contributions received on their MCS. Instead, they report them to that destination provider on a *Rollover benefits statement* (NAT 70944) within seven days of the transfer occurring.

The destination provider is then required to lodge an MCS for the member to report those contributions reported to it by the transferor provider. This remains so when no direct contributions can be received after the initial rollover by the fund (for example, pension funds).

The destination provider must report the contributions reported to it, regardless of the amount received or the amount in the member's account when the MCS is prepared.

EXAMPLE 1

For example, \$10,000 is contributed for a member to provider A within the 2007–08 financial year. However, due to fees and poor investment returns, only \$9,900 is rolled over near the end of that year to provider B. Provider A reports the full \$10,000 contribution to provider B on the *Rollover benefits statement* and, despite the application of further entry fees, it is this amount that provider B reports on the MCS it lodges for the member, rather than the current balance of the member's account.

In the case of a partial transfer, any contributions for the financial year that the transferor provider does not intend to report on its MCS are to be reported to the destination provider on the *Rollover benefits statement*. The transferor provider must apportion the partial transfer reporting between the two involved providers.

A destination provider may be responsible for reporting rolled over contributions in their MCS, even where it does not receive the rollover payment until the following financial year.

EXAMPLE 2

For example, on 29 June 2009 provider A (the transferor provider) transferred a rollover benefit that included contributions made during the 2008–09 financial year to provider B (the destination provider). Although provider B does not receive the rollover benefit and the accompanying *Rollover benefits statement* until 2 July 2009, it is required to report the contributions on its 2009 MCS.

Question 34

Employer contributed amount

Provide the amount of contributions made by an employer on behalf of the member to an accumulation or defined benefit fund.

Include:

- employer contributions made to an accumulation account on behalf of members to meet super guarantee, award or other obligations
- contributions paid as a result of a salary sacrifice arrangement, where the member has agreed to forgo part of their future salary or wages in return for their employer providing a super benefit of a similar value
- amounts reported at question 15a on a *Rollover benefits statement* (NAT 70944) received from a transferor provider
- superannuation guarantee charge and the taxable component of any superannuation holding accounts special account amounts that we transferred to the provider on behalf of the member
- notional taxed contributions for a defined benefit account.

Do not include:

- contributions made by an employer from the take-home (after tax) pay of the member (these are reported at question 35)
- a directed termination payment that an employer pays to a super provider on behalf of a member
- last-minute employer contributions that the trustee of a public sector super scheme chooses to exclude from its assessable income (these are reported at question 45)
- employer contributions made to a constitutionally protected fund (CPF) (these are reported at question 45).

❗ CPFs should only include amounts at this question if a rollover was received and employer contributions made to another provider were reported to the CPF at question 15a on a *Rollover benefits statement*.

Additional requirements for defined benefit funds

The notional taxed contributions amount for a defined benefit fund must be determined in accordance with the legislation (including Income Tax Assessment Regulations 292-170.02 to 292-170.06).

The notional taxed contributions amount for a defined benefit account is generally equal to the actuarial value of the notional taxed contributions plus the concessional contributions cap for the financial year. However, a transitional provision applies if your member held their defined benefit account on 5 September 2006 and certain other conditions are satisfied.

Under this transitional arrangement, if the notional taxed contributions determined with advice from an actuary exceed the concessional contributions cap for the financial year, then you must report the amount of your member's notional taxed contribution as being equal to the cap.

➔ Refer to *Defined benefit funds* (NAT 70647) for more information.

Question 35

Personal contributed amount

Provide the amount of personal contributions made by a member to an account in their own name, including both deducted and undeducted member contributions.

Include:

- personal contributions made by an employer for and on behalf of the member from the member's take-home (after tax) pay
- personal contributions a member has made to the provider on their own behalf, including those the member has or has not claimed or can or cannot claim as a tax deduction
- a transfer from another fund following the release of a member's benefits under terminal medical condition provisions (that cannot be treated as a rollover superannuation benefit during the period of certification)
- amounts reported at question 15b on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

Do not include:

- any personal contributions arising from a personal injury payment that are reported at question 37
- any personal contributions relating to capital gains that are reported at question 36
- directed termination payments
- rollover super benefits, other than those contributions reported at question 15b on the *Rollover benefits statement* (NAT 70944)
- super lump sum amounts from a foreign super fund or scheme
- contributions made by the member's spouse, other family members or friends.

❗ You must not report super co-contributions paid by us at this question. These are included at question **45 All contributions received for the current year**.

Question 36

Capital gains tax cap election amounts

Provide the amount of the personal contributions which a member has elected to exclude because of a CGT small business exemption.

Include:

- the small business retirement exemption amount
- the small business 15-year exemption amount
- amounts reported at question 15c on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

The personal contributions reported at this question are excluded from the non-concessional contributions cap. A lifetime limit of \$1 million (indexed annually) applies to amounts at this question.

❗ An election in the approved form *Capital gains tax cap election* (NAT 71161) must have been received from the member. This election is only valid if it is given to the provider on or before the date the contribution is made. If these requirements have not been fulfilled, report the contribution at question 35.

❗ Any amounts reported at this question should not be reported at question 35.

CGT cap election amount for small business retirement exemption amount

Provide the amount of the personal contributions which a member has elected to exclude from the non-concessional contributions cap because of a CGT small business retirement exemption. The maximum amount that can be claimed under this exemption and included at this question is \$500,000.

CGT cap election amount for small business 15-year exemption amount

Provide the amount of the personal contributions which a member has elected to exclude from the contributions caps because of a CGT small business 15-year exemption.

This may include the capital proceeds from the disposal of assets that:

- qualify for the small business 15-year exemption
- would qualify for the small business 15-year exemption, except
 - they were pre-CGT assets
 - there was no capital gain, or
 - the 15-year holding period was not met because of the permanent incapacity of the person (or a controlling individual of a company or trust).

Question 37

Personal injury election amount

Provide the amount of personal injury payments that a member contributed while notifying the provider that they were to be excluded from the non-concessional contribution cap.

❗ A completed *Contributions for personal injury* (NAT 71162) form must have been received from the member on or before the date the member made the contribution. If these requirements have not been fulfilled, report the contribution at question 35 instead.

To be eligible, the contributions must arise from:

- a structured settlement payment
- an order for a personal injury payment
- a lump sum workers compensation payment
- amounts reported to the provider at question 15d on a *Rollover benefits statement* (NAT 70944) received from a transferor provider

Do not include:

- any personal injury amounts not elected to be excluded from the non-concessional contributions cap (these are reported at question 35)
- any amount transferred from another fund following release of the member's benefits under terminal medical condition provisions.

❗ Any amounts reported at this question should not be reported at question 35.

Question 38

Spouse and child contributions amount

Provide the contributions made for a member by their spouse or made for a member who is a child under 18 years old.

Include:

- contributions made for a member by their spouse
- contributions made for a member who is under 18 years old
- amounts reported at question 15e on a *Rollover benefits statement* (NAT 70944) received from a transferor provider
- contributions made by a first home saver account (FHSA) provider when the payment is made because of a family law obligation – that is, any contribution received via an *Application to transfer FHSA contributions to a super fund under a family law obligation* (NAT 72629).

Do not include:

- contributions made by the member's spouse if the spouse is the employer of the member and is making the contributions for them in that capacity (these are reported at question 34)
- contributions made for a member who is under 18 years old age if they are made by
 - the member themselves (these are reported at question 35)
 - the member's employer or by someone else on behalf of the employer (these are reported at question 34)
- contributions made for a child of the contributor if that child is 18 years old or older (these are reported at question 39)
- any amounts received on behalf of a spouse as a result of a contribution splitting application.

! A person is no longer the spouse of the member for the purposes of reporting at this question if they have notified the provider that they have separated and are living apart on a permanent basis.

Altered definition of spouse for contribution data collection from 1 July 2009, to be reported in the 2010 MCS onwards

The definition of spouse has changed to avoid discrimination against same-sex relationships. The spouse of a member, in addition to being someone to whom the member is married, now includes:

- a person with whom the member is in a relationship that is registered under certain state or territory laws (including registered same-sex relationships)
- a person, of the same or a different sex, who lives with the member on a genuine domestic basis in a relationship as a couple (known as a 'de facto spouse')

! Only apply the changed definition of spouse to MCSs lodged for the 2010 and later financial years. This is for reporting spouse contributions made to the provider from 1 July 2009.

Question 39

Other family and friend contributions amount

Provide the amount of contributions made for the member by relatives, friends and third parties.

Include contributions made by:

- a spouse living separately and apart on a permanent basis,
- a parent, child or other relative
- amounts reported at question 15f on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

Do not include:

- contributions made by a member's relative, friend, former spouse and son on if they are made in that person's capacity as the member's employer (these are reported at question 34)
- contributions already included at any question other than question 45
- contributions made for a person under 18 yrs old (these are included at question 38).

Question 40

Directed termination payments (taxable component) amount

Provide the amount of the taxable component of a transitional termination payment the member has directed the payer to make to a complying super plan or used to purchase a super annuity.

Include amounts reported at question 15g on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

➤ For more information about directed termination payments, refer to *Employment termination payments – transitional arrangements* (NAT 70644).

Question 41

Assessable foreign fund amount

Provide any part of an amount transferred to the provider from a foreign super fund or scheme that the provider must include in their assessable income under subsection 295-200(1) of the *Income Tax Assessment Act 1997*. This is the amount transferred that exceeded what was vested in the member at the time of that transfer.

Include amounts reported at question 15h on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

! Do not include any amounts the provider may include in their assessable income under subsection 295-200(2) of the *Income Tax Assessment Act 1997*, when the member makes a choice in relation to certain investment earnings of the foreign fund or scheme that accrued while the member was an Australian resident (this amount is only reported at question 45).

Question 42

Non-assessable foreign fund amount

Provide any part of the amount transferred to the provider from a foreign super fund or scheme that the provider is not required to include in their assessable income.

A part of a super lump sum transferred from a foreign super fund or scheme is not included in the non-assessable income of the fund where the member has chosen to have an amount included in the fund's assessable income.

Include amounts reported at question 15i on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

The following is an example with all amounts in the Australian currency equivalent.

EXAMPLE

David had \$50,000 in an overseas super fund when he became an Australian resident. Four years later, the earnings on the fund were \$8,000, giving a total balance of \$58,000. David chooses to have the \$8,000 included in the assessable income of the provider.

David transfers \$60,000 to an Australian superannuation provider (\$2,000 more than the amount vested in him at the time of the transfer).

The provider lodges an MCS that reports the following amounts:

- \$50,000 at question 42 **Non-assessable foreign fund amount**
- \$2,000 at question 41 **Assessable foreign fund amount**
- \$60,000 (includes the \$8,000) at question 45 **All contributions received for the current year.**

Question 43

Transferred from reserves amounts

Provide amounts transferred from reserves.

Include:

- assessable amounts transferred from reserves
- non-assessable amounts transferred from reserves
- amounts reported at question 15j on a *Rollover benefits statement* (NAT 70944) received from a transferor provider.

➤ For more information about the amount, refer to regulation 292-25.01 of the Income Tax Assessment Regulations 1997.

Assessable amounts

Provide the amount that the *Income Tax Assessment Act 1997* includes as a concessional contribution because an amount was allocated to the member's account from a reserve. The amount included by the legislation, and so reported here, may be greater than the amount actually allocated to the member's account.

Non-assessable amounts

Provide the amount that the *Income Tax Assessment Act 1997* treats as a non-concessional contribution because an amount was allocated to the member's account from a reserve and not included as assessable income of the fund.

Question 44

Contributions made to a previously non-complying fund

Provide the amount of all contributions made on or after 10 May 2006 to a provider that was a non-complying super fund but which became a complying fund during the financial year this MCS relates to.

Question 45

All contributions received for the current year

! You must report members' contributions received prior to any reduction in the amount of contributions following the lodgment of a release authority.

Provide the total contributed amount received for, credited to or otherwise attributed to the member's account for the relevant financial year before any taxes or expenses are debited from the member's account.

Include:

- contributions reported at all other questions
- amounts reported at question 15k on a *Rollover benefits statement* (NAT 70944) received from a transferor provider
- other contributions received for the member but not reported at any other question, such as
 - employer contributions made to a CPF
 - co-contributions received by the provider for the member
 - the tax-free component of a directed termination payment
 - the amount that a member has chosen to have included in the fund's assessable income from a lump sum super benefit transferred from a foreign super fund or scheme
 - last-minute employer contributions that the trustee of a public sector super scheme has chosen not to include in assessable income
 - FHSA contributions received with the *Super contributions from a first home saver account* (NAT 72537) and government FHSA contributions via a remittance advice on your MCS.

Do not include:

- contributions received by the fund in excess of the cap and returned within 30 days of the fund becoming aware of the excess
- contributions returned because the fund did not hold the member's TFN
- amounts received from the account of a member's spouse and credited to the member's account because of a contributions splitting application or a contributions split ordered by a court. These amounts are regarded as transferred benefits rather than contributions.

! Do not include an amount received on behalf of a spouse as a result of a contribution splitting application.

! The amount reported at question 45 must be equal to or greater than the sum of the amounts reported at questions 34 to 44.

SECTION F: MEMBER ACCOUNT BALANCE

Question 46

Account balance

Provide the member's withdrawal benefit as at the date you provide this statement.

If this is not available when this MCS is lodged, provide the most recent information available to the provider, such as the member's account balance as at the last member reporting date (for example, from the member's 30 June annual statement).

This question must be completed if you indicated at question 31 that super co-contributions can be accepted for the member.

SECTION G: EMPLOYER DETAILS

! If the member has more than one employer, show the employer that has made the highest value of contributions.

Question 47

ABN

Provide the ABN of the member's employer.

Question 48

Registered business name

Provide the full registered business name of the member's employer.

Question 49

Trading name

Provide the full trading name of the member's employer.

Question 50

Address

Provide the full business address of the member's employer.

SECTION H: DECLARATIONS

Read the declaration. If all information you have provided is true and correct, print your full name then sign and date the declaration.

If a superannuation supplier, such as an administrator or a tax agent, is completing this statement on behalf of a provider, both declarations must be completed.

If the provider is lodging the MCS on its own behalf, the 'Supplier declaration' does not need to be completed.

➤ Send the completed MCS to us at:
Australian Taxation Office
PO Box 3333
PENRITH NSW 2740

➤ MORE INFORMATION

To obtain a copy of our publications or for more information about the MCS:

- visit our website at **www.ato.gov.au**
- phone 13 10 20 between 8.00am and 6.00pm, Monday to Friday
- write to us at
Australian Taxation Office
PO Box 3100
PENRITH NSW 2740

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you are deaf, or have a hearing or speech impairment, you can contact us through the National Relay Service (NRS). If you are:

- a TTY user, phone **13 36 77** and quote the Tax Office number you need
- a Speak and Listen (speech-to-speech relay) user, phone **1300 555 727** and quote the Tax Office number you need
- an internet relay user, connect to the NRS on **www.relayservice.com.au** and quote the Tax Office number you need.

If you would like further information about the NRS, phone **1800 555 660** or email helpdesk@relayservice.com.au



Member contributions statement

WHEN COMPLETING THIS FORM

- Print clearly using a black pen only.

SMITH ST

- Place ☐ in ALL applicable boxes.
- Do not use pins or staples to attach any extra details you may provide.

! It's important to complete the MCS accurately and fully. If your MCS contains errors, we may not accept it and you may have to submit another MCS containing all the information, not just the items in error.

➤ Information can be reported to us electronically. We can supply you with the specifications necessary to use your own software. Phone our information line on **13 10 20** for further details.

Section A: Supplier details

1 Tax file number (TFN)

2 Australian business number (ABN)

3 Tax agent number (TAN)

4 Organisation name

5 Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

6 Postal address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

7 Contact person

Name

Daytime phone number (including area or country code)

Fax number (including area or country code)

Email address

8 Reference

9 Number of member records reported

Section B: Provider details

! If you are the provider and you are reporting the MCS details, you do not have to complete all of 'Section B'. You only need to complete questions 10 & 11 and report code 'A' at question 11.

10 Financial year

11 What is the supplier's relationship with the provider?

12 TFN

13 ABN

14 Name

15 Previous name

16 Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

17 Postal address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

18 Address for service of notices

Provider's address

Supplier's address

19 Contact person

Name

Daytime phone number (including area or country code)

Fax number (including area or country code)

Email address

Section C: Member details

20 Is this an amended MCS? No ☐ Yes ☐

21 Provider's TFN

22 Member's TFN

23 Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

24 Has the member's name changed?

No ☐ Yes ☐ Provide previous name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

25 Address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

26 Sex Male ☐ Female ☐

27 Date of birth / /

28 Is the member deceased? No ☐ Yes ☐ What is the date of death? (if known) / /

Section D: Member account details

❗ If the member has more than one account, complete a separate section C, D, E & F for each account.

29 Account number

30 Identifier number

31 Does the member's account accept super co-contributions? No ☐ Yes ☐

❗ The member must still be in the fund to accept super co-contributions.

32 Date account was opened / /

33 Account status Active ☐ Closed ☐

Section E: Member contribution amounts

 The member must still be in the fund to accept super co-contributions.

- 34 Employer contributed amount \$,,,.
- 35 Personal contributed amount \$,,,.
- 36 Capital gains tax cap election amounts
- small business retirement exemption amount \$,,,.
- small business 15-year exemption amount \$,,,.
- 37 Personal injury election amount \$,,,.
- 38 Spouse and child contributions amount \$,,,.
- 39 Other family and friend contributions amount \$,,,.
- 40 Directed termination payments (taxable component) amount \$,,,.
- 41 Assessable foreign fund amount \$,,,.
- 42 Non-assessable foreign fund amount \$,,,.
- 43 Transferred from reserves amounts
- assessable \$,,,.
- non-assessable \$,,,.
- 44 Contributions made to a previously non-complying fund \$,,,.
- 45 All contributions received for the current year \$,,,.
- This is the sum of amounts from question 34 through to question 44 plus all other contributions received.

Section F: Member account balance

- 46 Account balance \$,,,.

Section G: Employer details

- 47 ABN

- 48 Registered business name

- 49 Trading name

50 Address

Suburb/town/locality	State/territory	Postcode														
	<table border="1"><tr><td></td><td></td><td></td></tr><tr><td colspan="3">(Australia only)</td></tr></table>				(Australia only)			<table border="1"><tr><td></td><td></td><td></td><td></td></tr><tr><td colspan="4">(Australia only)</td></tr></table>					(Australia only)			
(Australia only)																
(Australia only)																
Country if other than Australia																

Section H: Declarations

! Before you sign this statement check you have provided true and correct information. Penalties may be imposed for giving false and misleading information.

Privacy

We are authorised under the *Taxation Administration Act 1953* to ask for the information on this form. We need this information to help us administer the following superannuation and taxation laws – *Superannuation Guarantee (Administration) Act 1992*, the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003*, *Income Tax Assessment Act 1997*, *Superannuation (Excess Concessional Contributions Tax) Act 2007*, *Superannuation (Excess Non-concessional Contributions Tax) Act 2007* and *Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007*.

PROVIDER DECLARATION

I declare that:

- the current provider has authorised this MCS.
- the information in this MCS is true and correct and includes all contributions received for each reported member.
- if the MCS is being lodged by a supplier on my behalf, that:
 - the information provided to my supplier for the preparation of this MCS is true and correct, and
 - I authorise my supplier to lodge this MCS.

Name of provider

--

Name of signatory

--

Signature

--

Date

Day			Month			Year			

SUPPLIER DECLARATION

I declare that the:

- MCS has been prepared in accordance with information supplied by the provider.
- provider has given me a declaration stating that the information provided to me is true and correct.
- provider has authorised me to lodge the MCS.

Name of supplier

--

Name of signatory

--

Signature

--

Date

Day			Month			Year			

➔ Send your completed MCS to us at:
Australian Taxation Office
PO Box 3333
PENRITH NSW 2740

Section C: Member details

20 Is this an amended MCS? No ☐ Yes ☐

21 Provider's TFN

22 Member's TFN

23 Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

24 Has the member's name changed?

No ☐ Yes ☐ Provide previous name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

25 Address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

26 Sex Male ☐ Female ☐

27 Date of birth / /

28 Is the member deceased? No ☐ Yes ☐ What is the date of death? (if known) / /

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47 **ABN**

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49 **Trading name**

50 **Address**

Suburb/town/locality

State/territory

(Australia only)

Postcode

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Country if other than Australia

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23 Name

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Family name

First given name

Other given names

24 Has the member's name changed?

No ☐ Yes ☐ Provide previous name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

25 Address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

26 Sex Male ☐ Female ☐

27 Date of birth / /

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Section D: Member account details

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